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STATUTORY INSTRUMENTS

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**1996 No. 1527**

**The Landfill Tax Regulations 1996**

**PART XII**

**DISTRESS AND DILIGENCE**

**Diligence**

**49.** In Scotland the following provisions shall have effect:

- (a) where the Commissioners are empowered to apply to the sheriff for a warrant to authorise a sheriff officer to recover any amount of tax or sum recoverable as if it were tax remaining due and unpaid, any application, and any certificate required to accompany that application, may be made on their behalf by a Collector or an officer of rank not below that of Higher Executive Officer;
- (b) where during the course of a poinding and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987<sup>(1)</sup> the Commissioners are entitled as a creditor to do any act, then any such act, with the exception of the exercise of the power contained in paragraph 18(3) of that Schedule, may be done on their behalf by a Collector or an officer of rank not below that of Higher Executive Officer.